

EAST BOULDER COUNTY WATER DISTRICT

Balance Sheet

As of August 31, 2023

09/08/23

	Aug 31, 23	Jul 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
102 · CHECKING - 1st NATIONAL BANK	13,407.33	20,380.28	(6,972.95)
106 · COLOTRUST PLUS+	429,894.15	427,909.05	1,985.10
Total Checking/Savings	443,301.48	448,289.33	(4,987.85)
Accounts Receivable			
115 · ACCOUNTS RECEIVABLE	1,478.43	1,418.48	59.95
Total Accounts Receivable	1,478.43	1,418.48	59.95
Other Current Assets			
116 · CUSTOMER ACCTS RECEIVABLES	13,272.54	13,466.36	(193.82)
Total Other Current Assets	13,272.54	13,466.36	(193.82)
Total Current Assets	458,052.45	463,174.17	(5,121.72)
Other Assets			
140 · PROPERTY ASSETS			
141 · DISTRIBUTION SYSTEM	2,112,230.67	2,112,230.67	0.00
145 · ACCUMULATED DEPRECIATION	(787,954.86)	(787,954.86)	0.00
Total 140 · PROPERTY ASSETS	1,324,275.81	1,324,275.81	0.00
151 · SYSTEM INCLUSION FEE	1,693,757.00	1,693,757.00	0.00
152 · ORGANIZATIONAL COSTS	16,932.46	16,932.46	0.00
153 · ACCUMULATED AMORTIZATION	(16,932.46)	(16,932.46)	0.00
Total Other Assets	3,018,032.81	3,018,032.81	0.00
TOTAL ASSETS	3,476,085.26	3,481,206.98	(5,121.72)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
202 · ACCOUNTS PAYABLE	35,026.32	23,174.15	11,852.17
Total Accounts Payable	35,026.32	23,174.15	11,852.17
Total Current Liabilities	35,026.32	23,174.15	11,852.17
Total Liabilities	35,026.32	23,174.15	11,852.17
Equity			
280 · NET ASSETS	2,761,742.76	2,761,742.76	0.00
282 · BOARD DESIGNATED RESERVES			
284 · DESIGNATED CASH CAPITAL RESERVE	151,320.03	151,320.03	0.00
285 · CASH OPERATING RESERVES	327,302.57	327,302.57	0.00
287 · DESIGNATED EMERGENCY RESERVE	7,243.00	7,243.00	0.00
288 · EQUITY OPERATING RESERVES	256,094.83	256,094.83	0.00
Total 282 · BOARD DESIGNATED RESERVES	741,960.43	741,960.43	0.00
Net Income	(62,644.25)	(45,670.36)	(16,973.89)
Total Equity	3,441,058.94	3,458,032.83	(16,973.89)
TOTAL LIABILITIES & EQUITY	3,476,085.26	3,481,206.98	(5,121.72)

EAST BOULDER COUNTY WATER DISTRICT

P&L Budget vs. Actual

January through August 2023

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · STANDBY FEE	10,507.95	15,000.00	-4,492.05	70.1%
415 · WATER REVENUE	69,397.52	150,000.00	-80,602.48	46.3%
416 · WATER BILL ADJUSTMENT	-2,110.85	-500.00	-1,610.85	422.2%
420 · OTHER FEES & CHARGES				
421 · INTEREST ON A/R	0.00			
420 · OTHER FEES & CHARGES - Other	0.00	300.00	-300.00	0.0%
Total 420 · OTHER FEES & CHARGES	0.00	300.00	-300.00	0.0%
465 · INTEREST ON DEPOSITS	16,160.66	7,000.00	9,160.66	230.9%
Total Income	93,955.28	171,800.00	-77,844.72	54.7%
Expense				
510 · AUDIT	350.00	500.00	-150.00	70.0%
520 · BOOKKEEPING	4,475.00	7,500.00	-3,025.00	59.7%
524 · DIRECTORS' FEES	2,000.00	3,000.00	-1,000.00	66.7%
525 · DUES & SUBSCRIPTIONS	401.06	500.00	-98.94	80.2%
530 · ELECTION EXPENSE	88.00	150.00	-62.00	58.7%
535 · INSURANCE	2,269.00	4,000.00	-1,731.00	56.7%
536 · WORKERS' COMP INSURANCE	401.00	400.00	1.00	100.3%
537 · IT CONSULTANT	1,120.00	2,000.00	-880.00	56.0%
545 · LEGAL	848.00	1,000.00	-152.00	84.8%
550 · MAINTENANCE and REPAIRS	21,989.23	15,000.00	6,989.23	146.6%
552 · SYSTEM OPERATIONS	9,945.72	25,000.00	-15,054.28	39.8%
555 · MEETING EXPENSE	1,000.00			
557 · METER READING	2,700.00	4,500.00	-1,800.00	60.0%
559 · RADIO READ SOFTWARE	1,949.94	2,000.00	-50.06	97.5%
560 · MISC EXPENSE	0.00	2,000.00	-2,000.00	0.0%
562 · WEB SITE EXPENSE	477.14	1,000.00	-522.86	47.7%
565 · OFFICE EXPENSE	1,351.63	2,500.00	-1,148.37	54.1%
577 · BILLING SOFTWARE	563.70	500.00	63.70	112.7%
580 · UTILITIES	5,762.39	10,000.00	-4,237.61	57.6%
585 · WATER PURCHASE	48,409.61	100,000.00	-51,590.39	48.4%
587 · WATER TESTING	2,431.00	5,000.00	-2,569.00	48.6%
591 · MARSHALL FIRE EXPENSE				
592 · WATER OPERATOR - FIRE	57,545.26	100,000.00	-42,454.74	57.5%
595 · MISC EXPENSE - FIRE	33,441.75			
599 · FIRE INSURANCE REIMBURSEMENT	-58,383.90	-80,000.00	21,616.10	73.0%
Total 591 · MARSHALL FIRE EXPENSE	32,603.11	20,000.00	12,603.11	163.0%
800 · CAPITAL EXPENSE				
816 · METERS & EQUIPMENT	0.00	15,000.00	-15,000.00	0.0%
818 · CONSTRUCTION	270.00			
820 · ENGINEERING	15,194.00	1,000.00	14,194.00	1,519.4%
821 · TRANS TO CAPITAL RESERVES	0.00	0.00	0.00	0.0%
Total 800 · CAPITAL EXPENSE	15,464.00	16,000.00	-536.00	96.7%
Total Expense	156,599.53	222,550.00	-65,950.47	70.4%
Net Ordinary Income	-62,644.25	-50,750.00	-11,894.25	123.4%
Other Income/Expense				
Other Income				
470 · TAP FEES	0.00	41,521.00	-41,521.00	0.0%
575 · LAFAYETTE TAPS	0.00	-39,521.00	39,521.00	0.0%
822 · TRANS FROM CAPITAL RESERVES	0.00	16,000.00	-16,000.00	0.0%
Total Other Income	0.00	18,000.00	-18,000.00	0.0%
Other Expense				
826 · TRANS TO (FROM) RESERVES	0.00	-32,750.00	32,750.00	0.0%
Total Other Expense	0.00	-32,750.00	32,750.00	0.0%
Net Other Income	0.00	50,750.00	-50,750.00	0.0%
Net Income	-62,644.25	0.00	-62,644.25	100.0%

EAST BOULDER COUNTY WATER DISTRICT
Income & Expenses by Month

January through August 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	TOTAL
Ordinary Income/Expense									
Income									
410 · STANDBY FEE	1,319.85	1,411.83	1,434.24	1,344.60	1,322.19	1,299.78	1,232.55	1,142.91	10,507.95
415 · WATER REVENUE	5,431.79	5,458.36	5,298.32	9,154.89	8,063.96	8,102.24	14,324.41	13,563.55	69,397.52
416 · WATER BILL ADJUSTMENT	0.00	0.00	0.00	0.00	(2,110.85)	0.00	0.00	0.00	(2,110.85)
420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
421 · INTEREST ON A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 420 · OTHER FEES & CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465 · INTEREST ON DEPOSITS	2,059.15	1,905.17	2,126.08	2,042.08	2,111.70	1,968.31	1,951.06	2,007.11	16,160.66
Total Income	8,810.79	8,775.36	8,858.64	12,541.57	9,387.00	11,360.33	17,508.02	16,713.57	83,955.28
Expense									
510 · AUDIT	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00
520 · BOOKKEEPING	575.00	600.00	575.00	500.00	550.00	525.00	550.00	600.00	4,475.00
524 · DIRECTORS' FEES	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,000.00
525 · DUES & SUBSCRIPTIONS	401.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401.06
530 · ELECTION EXPENSE	0.00	40.92	47.08	0.00	0.00	0.00	0.00	0.00	88.00
535 · INSURANCE	2,269.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,269.00
536 · WORKERS' COMP INSURANCE	401.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401.00
537 · IT CONSULTANT	105.00	245.00	105.00	105.00	105.00	175.00	175.00	105.00	1,120.00
545 · LEGAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550 · MAINTENANCE and REPAIRS	10,778.28	33.54	6,419.79	285.38	883.55	2,663.76	443.05	481.88	21,989.23
552 · SYSTEM OPERATIONS	1,788.75	658.50	2,017.92	1,687.50	1,068.38	897.62	1,009.50	817.55	9,945.72
555 · MEETING EXPENSE	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
557 · METER READING	270.00	0.00	810.00	405.00	270.00	270.00	270.00	405.00	2,700.00
559 · RADIO READ SOFTWARE	0.00	0.00	0.00	0.00	0.00	1,949.94	0.00	0.00	1,949.94
562 · WEB SITE EXPENSE	99.99	0.00	0.00	168.00	0.00	0.00	17.17	191.98	477.14
565 · OFFICE EXPENSE	383.08	187.83	10.00	10.00	0.00	465.20	176.00	129.52	1,351.63
577 · BILLING SOFTWARE	260.70	43.20	43.20	43.20	43.50	43.50	43.20	43.20	563.70
580 · UTILITIES	521.74	557.89	542.22	461.90	729.21	835.99	1,134.34	979.10	5,762.39
585 · WATER PURCHASE	4,020.82	3,557.98	2,978.66	4,456.11	5,453.42	6,549.91	10,392.71	11,000.00	48,409.61
587 · WATER TESTING	321.00	270.00	270.00	321.00	186.00	321.00	421.00	321.00	2,431.00
591 · MARSHALL FIRE EXPENSE	4,622.68	6,395.00	5,880.00	6,402.50	9,364.68	9,622.45	7,107.45	8,150.50	57,545.26
592 · WATER OPERATOR - FIRE	0.00	0.00	0.00	0.00	0.00	23,573.52	0.00	9,868.23	33,441.75
595 · MISC EXPENSE - FIRE	(4,622.68)	(6,395.00)	(5,880.00)	(6,402.50)	(9,364.68)	(25,719.04)	0.00	0.00	(58,363.90)
599 · FIRE INSURANCE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	7,476.93	7,107.45	18,016.73	32,603.11
Total 591 · MARSHALL FIRE EXPENSE	0.00	0.00	0.00	0.00	0.00	7,442.56	7,107.45	18,016.73	32,603.11
800 · CAPITAL EXPENSE	0.00	0.00	0.00	270.00	0.00	0.00	0.00	0.00	270.00
818 · CONSTRUCTION	0.00	0.00	0.00	0.00	7,751.44	7,442.56	0.00	0.00	15,194.00
820 · ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 800 · CAPITAL EXPENSE	0.00	0.00	0.00	270.00	7,751.44	7,442.56	0.00	0.00	15,464.00
Total Expense	22,445.42	6,794.86	15,058.87	8,963.09	17,290.50	30,131.41	22,227.92	33,687.46	156,599.53
Net Ordinary Income	(13,634.63)	1,980.50	(6,200.23)	3,578.48	(7,903.50)	(18,771.08)	(4,719.90)	(16,973.89)	(62,644.25)
Net Income	(13,634.63)	1,980.50	(6,200.23)	3,578.48	(7,903.50)	(18,771.08)	(4,719.90)	(16,973.89)	(62,644.25)

EAST BOULDER COUNTY WATER DISTRICT
Cash Transactions
As of September 20, 2023

2:41 PM
09/08/23
Cash Basis

Type	Date	Num	Name	Memo	Paid Amount	Balance
102 · CHECKING - 1st NATIONAL BANK						
Bill Pmt -Check	08/18/2023		COMCAST	8497 10 102 0405279	-59.95	12,817.87
Deposit	08/21/2023		DEPOSIT	Deposit	5,836.12	12,757.92
Bill Pmt -Check	08/23/2023		XCEL ENERGY	53-3773936-1	-713.79	18,594.04
Check	08/24/2023		WEBROOT SOFTWARE	VIRUS	-62.31	17,880.25
Bill Pmt -Check	08/28/2023		THE LAWN BARBERS		-256.00	17,817.94
Bill Pmt -Check	08/28/2023		THE LAWN BARBERS		-260.00	17,561.94
Deposit	08/31/2023		DEPOSIT	Deposit	6,476.09	23,778.03
Bill Pmt -Check	08/31/2023		LAFAYETTE WATER	08-0942-01	-10,392.71	13,385.32
Deposit	08/31/2023			Interest	22.01	13,407.33
Bill Pmt -Check	09/11/2023	3718	BOULDER WATER WELL - FIRE		-8,150.50	5,256.83
Bill Pmt -Check	09/11/2023	3719	BOULDER WATER WELL SERVICE & ...		-14,984.17	-9,727.34
Bill Pmt -Check	09/11/2023	3720	FLW, INC		-667.21	-10,394.55
Bill Pmt -Check	09/11/2023	3721	LYONS GADDIS	Bookkeeping	-344.50	-10,739.05
Bill Pmt -Check	09/11/2023	3722	OMNI NETWORK DESIGNS	9296-0000M	-105.00	-10,844.05
Bill Pmt -Check	09/11/2023	3723	UNCC	26335	-221.88	-11,065.93
Bill Pmt -Check	09/11/2023	3724	WHITE MOUNTAIN TECHNOLOGY		-86.40	-11,152.33
Deposit	09/12/2023		COLOTRUST	CO-01-1053-8001	20,000.00	8,847.67
Bill Pmt -Check	09/20/2023		COMCAST	8497 10 102 0405279	-59.95	8,787.72
Bill Pmt -Check	09/20/2023		XCEL ENERGY	53-3773936-1	-919.15	7,868.57
Total 102 · CHECKING - 1st NATIONAL BANK						
106 · COLOTRUST PLUS+						
Deposit	08/31/2023		INTEREST INCOME	Deposit	1,985.10	427,909.05
Deposit	09/12/2023		COLOTRUST	TRANSFER	-20,000.00	429,894.15
Total 106 · COLOTRUST PLUS+						
116 · CUSTOMER ACCTS RECEIVABLES						
Deposit	08/21/2023		DEPOSIT	Deposit	-5,836.12	10,878.29
Deposit	08/31/2023		DEPOSIT	Deposit	-6,476.09	5,042.17
General Journal	08/31/2023	Billing	DEPOSIT	Monthly	14,706.46	-1,433.92
Total 116 · CUSTOMER ACCTS RECEIVABLES						
218 · HOMEOWNER MAINTENANCE DEP						
Total 218 · HOMEOWNER MAINTENANCE DEP						
TOTAL					-20,569.95	431,035.26

EAST BOULDER COUNTY WATER DISTRICT										
USAGE COMPARISONS										
Gallons X1,000										
	CUSTOMER METERS			MAIN METER OUR READING		LAFAYETTE READING		USAGE	COST	
	GALLONS	WATER BILLING	DISTRICT S/C	GALLONS	VARIANCE	GALLONS	COST	VARIANCE	\$ VARIANCE	
2020										
JANUARY	551	9,190.69	\$ 99.75	596	-45	654	\$ 4,074.78	58	\$ 5,115.91	
FEBRUARY	537	9,115.38	\$ 119.70	569	-32	557	\$ 3,771.17	(12)	\$ 5,344.21	
MARCH	656	9,985.58	\$ 119.70	686	-30	676	\$ 4,143.64	(10)	\$ 5,841.94	
APRIL	830	9,903.50	\$ 139.65	849	-19	1398	\$ 7,054.50	549	\$ 2,849.00	
MAY	2194	20,761.93	\$ 119.70	2243	-49	2468	\$ 13,378.20	225	\$ 7,383.73	
JUNE	3096	28,557.07	\$ 139.65	3203	-107	3555	\$ 22,998.61	352	\$ 5,558.46	
JULY	3859	36,135.60	\$ 139.65	3893	-34	2772	\$ 15,614.92	(1,121)	\$ 20,520.68	
AUGUST	4212	40,595.11	\$ 139.65	4601	-389	5496	\$ 41,302.20	895	\$ (707.09)	
SEPTEMBER	2847	27,319.54	\$ 119.70	2901	-54	2943	\$ 17,227.45	42	\$ 10,092.09	
OCTOBER	1834	17,687.13	\$ 119.70	1963	-129	1327	\$ 6,724.75	(636)	\$ 10,962.38	
NOVEMBER	900	11,705.68	\$ 119.70	880	20	608	\$ 3,930.80	(272)	\$ 7,774.88	
DECEMBER	590	9,000.04	\$ 119.70	637	-47	622	\$ 3,974.62	(15)	\$ 5,025.42	
TOTAL	22,106	229,957.25	\$ 1,496.25	23,021	-915	23,076	\$ 144,195.64	55	\$ 85,761.61	
2021										
JANUARY	558	8,877.03	\$ 139.65	550	8	557	\$ 3,955.36	7	\$ 4,921.67	
FEBRUARY	716	11,317.18	\$ 159.60	769	-53	729	\$ 4,563.13	(40)	\$ 6,754.05	
MARCH	455	8,330.31	\$ 159.60	476	-21	535	\$ 3,883.20	59	\$ 4,447.11	
APRIL	528	8,519.25	\$ 139.65	574	-46	664	\$ 4,306.32	90	\$ 4,212.93	
MAY	995	10,712.73	\$ 139.65	1,032	-37	2,053	\$ 11,022.24	1,021	\$ (309.51)	
JUNE	2,619	23,630.18	\$ 119.70	2,693	-74	2,662	\$ 15,455.76	(31)	\$ 8,174.42	
JULY	2,832	25,491.38	\$ 119.70	3,038	-206	2,928	\$ 17,937.20	(110)	\$ 7,554.18	
AUGUST	3,271	27,433.32	\$ 119.70	3,435	-164	3,864	\$ 27,203.60	429	\$ 229.72	
SEPTEMBER	3,085	27,912.30	\$ 119.70	3,249	-164	2,639	\$ 15,288.32	(610)	\$ 12,623.98	
OCTOBER	1,584	14,831.36	\$ 119.70	1,667	-83	866	\$ 5,134.42	(801)	\$ 9,696.94	
NOVEMBER	724	9,590.15	\$ 99.75	739	-15	816	\$ 4,925.92	77	\$ 4,664.23	
DECEMBER	1,129	12,350.20	\$ 79.80	1,271	-142	1,234	\$ 6,668.98	(37)	\$ 5,681.22	
TOTAL	18,496	188,995.39	\$ 1,516.20	19,493	-997	19,547	\$ 120,344.45	54	\$ 68,650.94	
2022										
JANUARY	705	4,945.42	\$ 1,613.15	870	-165	709	\$ 4,744.68	(161)	\$ 200.74	
FEBRUARY	163	4,221.86	\$ 1,613.15	264	-101	295	\$ 2,785.50	31	\$ 1,436.36	
MARCH	214	4,373.43	\$ 1,592.20	362	-148	444	\$ 3,356.08	82	\$ 1,017.35	
APRIL	537	6,491.63	\$ 1,550.30	642	-105	838	\$ 5,420.64	196	\$ 1,070.99	
MAY	2,012	10,041.36	\$ 1,529.35	1,076	936	1,188	\$ 7,440.64	112	\$ 2,600.72	
JUNE	1,278	12,915.80	\$ 1,466.50	1,570	-292	1,922	\$ 12,652.04	352	\$ 263.76	
JULY	1,714	18,182.74	\$ 1,424.60	1,891	-177	1,510	\$ 8,726.84	(381)	\$ 9,455.90	
AUGUST	1,240	13,212.85	\$ 1,382.70	1,351	-111	1,470	\$ 9,442.84	119	\$ 3,770.01	
SEPTEMBER	1,094	11,474.46	\$ 1,382.70	1,233	-139	992	\$ 6,227.60	(241)	\$ 5,246.86	
OCTOBER	699	7,970.68	\$ 1,361.75	808	-109	580	\$ 4,068.72	(228)	\$ 3,901.96	
NOVEMBER	215	4,978.67	\$ 1,277.95	341	-126	320	\$ 2,870.00	(21)	\$ 2,108.67	
DECEMBER	223	5,185.62	\$ 1,340.80	399	-176	556	\$ 4,142.04	157	\$ 1,043.58	
TOTAL	10,094	103,994.52	\$ 17,535.15	10,807	-713	10,824	\$ 71,877.62	17	\$ 32,116.90	
2023										
JANUARY	270	5,431.79	\$ 1,319.85	573	-303	534	\$ 4,020.82	(39)	\$ 1,410.97	
FEBRUARY	221	5,458.36	\$ 1,411.83	536	-315	450	\$ 3,557.98	(86)	\$ 1,900.38	
MARCH	179	5,338.56	\$ 1,434.24	450	-271	310	\$ 2,978.66	(140)	\$ 2,359.90	
APRIL	544	9,154.89	\$ 1,344.60	600	-56	613	\$ 4,456.11	13	\$ 4,698.78	
MAY	600	8,063.96	\$ 1,322.19	776	-176	794	\$ 5,453.42	18	\$ 2,610.54	
JUNE	552	8,102.24	\$ 1,299.78	705	-153	993	\$ 6,549.91	288	\$ 1,552.33	
JULY	1,292	14,324.41	\$ 1,232.55	1,499	-207	1,419	\$ 10,392.71	(80)	\$ 3,931.70	
AUGUST	1,178	13,563.55	\$ 1,142.91	1,385	-207			(1,385)	\$ 13,563.55	
SEPTEMBER					0			-	\$ -	
OCTOBER					0			-	\$ -	
NOVEMBER					0			-	\$ -	
DECEMBER					0			-	\$ -	
TOTAL	4,836	69,437.76	\$ 10,507.95	6,524	-1,688	5,113	\$ 37,409.61	(1,411)	\$ 32,028.15	

EAST BOULDER COUNTY WATER DISTRICT THIS YEAR / LAST YEAR COMPARISON

January through August 2023

	Jan - Aug 23	Jan - Aug 22
Ordinary Income/Expense		
Income		
410 · STANDBY FEE	10,507.95	12,171.95
414 · HYDRANT WATER	0.00	1,463.84
415 · WATER REVENUE	69,397.52	74,108.41
416 · WATER BILL ADJUSTMENT	(2,110.85)	0.00
420 · OTHER FEES & CHARGES		
421 · INTEREST ON A/R	0.00	0.00
423 · HYDRANT PERMIT	0.00	450.00
Total 420 · OTHER FEES & CHARGES	0.00	450.00
465 · INTEREST ON DEPOSITS	16,160.66	3,042.44
Total Income	93,955.28	91,236.64
Expense		
510 · AUDIT	350.00	445.00
520 · BOOKKEEPING	4,475.00	4,312.50
524 · DIRECTORS' FEES	2,000.00	2,000.00
525 · DUES & SUBSCRIPTIONS	401.06	428.94
530 · ELECTION EXPENSE	88.00	85.36
535 · INSURANCE	2,269.00	2,269.00
536 · WORKERS' COMP INSURANCE	401.00	389.00
537 · IT CONSULTANT	1,120.00	1,225.00
545 · LEGAL	848.00	0.00
550 · MAINTENANCE and REPAIRS	21,989.23	12,241.19
551 · MAINTENANCE LABOR	0.00	0.00
552 · SYSTEM OPERATIONS	9,945.72	11,984.43
555 · MEETING EXPENSE	1,000.00	0.00
557 · METER READING	2,700.00	3,480.00
559 · RADIO READ SOFTWARE	1,949.94	1,949.94
562 · WEB SITE EXPENSE	477.14	250.16
565 · OFFICE EXPENSE	1,351.63	1,304.55
577 · BILLING SOFTWARE	563.70	345.00
580 · UTILITIES	5,762.39	5,949.39
585 · WATER PURCHASE	48,409.61	55,569.26
587 · WATER TESTING	2,431.00	3,102.50
591 · MARSHALL FIRE EXPENSE		
592 · WATER OPERATOR - FIRE	57,545.26	81,540.54
593 · BOOKKEEPING - FIRE	0.00	325.00
595 · MISC EXPENSE - FIRE	33,441.75	2,170.69
599 · FIRE INSURANCE REIMBURSEMENT	(58,383.90)	(84,036.23)
Total 591 · MARSHALL FIRE EXPENSE	32,603.11	0.00
800 · CAPITAL EXPENSE		
818 · CONSTRUCTION	270.00	0.00
820 · ENGINEERING	15,194.00	0.00
Total 800 · CAPITAL EXPENSE	15,464.00	0.00
Total Expense	156,599.53	107,331.22
Net Ordinary Income	(62,644.25)	(16,094.58)
Net Income	(62,644.25)	(16,094.58)